UNITED STATES DISTRICT COURT SOUTHERN DISTRICT OF NEW YORK		
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PHILIP ABRAMO,	:	
	:	
Petitioner,	:	12 Civ. 1803 (JSR)(HBP)
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- V ~	:	
	:	ORDER
UNITED STATES OF AMERICA,	:	
	:	USDCSDNY
Respondent.	:	DOCUMENT F
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JED S. RAKOFF, U.S.D.J.		DOC #.
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		DATE File 3-21-14

On January 16, 2014, Magistrate Judge-Henry Pitman issued a Report and Recommendation in the above-captioned matter recommending that the Court dismiss the petition by pro se petitioner Philip Abramo filed pursuant to 28 U.S.C. Section 2255. In a submission dated March 7, 2014, petitioner objected to certain portions of the Report and Recommendation. The Court has therefore reviewed the objections and the underlying record de novo.

Having done so, the Court finds itself in complete agreement with Magistrate Judge Pitman's Report and Recommendation and hereby adopts its reasoning by reference. Accordingly, the Court dismisses the action with prejudice. In addition, because petitioner has not made a substantial showing of the denial of a constitutional right, a certificate of appealability will not issue. See 28 U.S.C. § 2253.

Moreover, the Court certifies that any appeal from this Order would not be taken in good faith, as petitioner's claim lacks any arguable basis in law or fact, and therefore permission to proceed in forma pauperis is also denied. See 28 U.S.C. § 1915(a)(3); see also Seimon v. Emigrant

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Savs. Bank (In re Seimon), 421 F.3d 167, 169 (2d Cir. 2005). The Clerk of the Court is hereby directed to enter final judgment.

SO ORDERED.

JED S. RAKOFF, U.S.D.J.

Dated: New York, New York

March /9, 2014